

Table T13-0163
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 11,769 | 7.2 | 5,807 | 249 | 5,558 | 4.3 | 0.5 | 0.6 | 0.1 |
| 10-20 | 23,032 | 14.2 | 15,378 | 374 | 15,004 | 2.4 | 2.6 | 3.1 | 0.3 |
| 20-30 | 19,434 | 11.9 | 25,214 | 1,227 | 23,988 | 4.9 | 3.6 | 4.2 | 0.9 |
| 30-40 | 15,837 | 9.7 | 35,514 | 2,696 | 32,818 | 7.6 | 4.1 | 4.7 | 1.6 |
| 40-50 | 13,117 | 8.1 | 45,663 | 4,694 | 40,970 | 10.3 | 4.4 | 4.8 | 2.3 |
| 50-75 | 25,154 | 15.5 | 62,882 | 8,614 | 54,268 | 13.7 | 11.5 | 12.3 | 8.2 |
| 75-100 | 15,494 | 9.5 | 87,922 | 13,764 | 74,158 | 15.7 | 9.9 | 10.4 | 8.1 |
| 100-200 | 28,016 | 17.2 | 140,177 | 25,510 | 114,667 | 18.2 | 28.6 | 29.0 | 27.1 |
| 200-500 | 7,709 | 4.7 | 293,075 | 65,867 | 227,208 | 22.5 | 16.5 | 15.8 | 19.3 |
| 500-1,000 | 958 | 0.6 | 694,817 | 195,152 | 499,665 | 28.1 | 4.9 | 4.3 | 7.1 |
| More than 1,000 | 567 | 0.4 | 3,327,569 | 1,150,364 | 2,177,205 | 34.6 | 13.7 | 11.1 | 24.7 |
| All | 162,816 | 100.0 | 84,346 | 16,203 | 68,142 | 19.2 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions). Baseline: 4.2

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T13-0163
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 9,686 | 13.0 | 5,766 | 359 | 5,407 | 6.2 | 1.7 | 1.9 | 0.6 |
| 10-20 | 17,162 | 23.0 | 15,277 | 800 | 14,476 | 5.2 | 7.9 | 9.2 | 2.3 |
| 20-30 | 11,979 | 16.1 | 25,039 | 2,196 | 22,843 | 8.8 | 9.1 | 10.1 | 4.3 |
| 30-40 | 8,521 | 11.4 | 35,457 | 4,154 | 31,302 | 11.7 | 9.1 | 9.9 | 5.8 |
| 40-50 | 6,308 | 8.5 | 45,452 | 6,786 | 38,666 | 14.9 | 8.7 | 9.0 | 7.0 |
| 50-75 | 10,553 | 14.2 | 62,714 | 11,362 | 51,351 | 18.1 | 20.0 | 20.1 | 19.6 |
| 75-100 | 4,406 | 5.9 | 87,050 | 17,836 | 69,213 | 20.5 | 11.6 | 11.3 | 12.9 |
| 100-200 | 4,042 | 5.4 | 132,475 | 30,195 | 102,280 | 22.8 | 16.2 | 15.3 | 20.0 |
| 200-500 | 806 | 1.1 | 289,319 | 74,882 | 214,437 | 25.9 | 7.0 | 6.4 | 9.9 |
| 500-1,000 | 110 | 0.2 | 680,408 | 202,286 | 478,121 | 29.7 | 2.3 | 1.9 | 3.6 |
| More than 1,000 | 66 | 0.1 | 3,394,336 | 1,272,225 | 2,122,110 | 37.5 | 6.8 | 5.2 | 13.8 |
| All | 74,506 | 100.0 | 44,480 | 8,200 | 36,281 | 18.4 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T13-0163
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 892 | 1.5 | 5,236 | 131 | 5,105 | 2.5 | 0.1 | 0.1 | 0.0 |
| 10-20 | 1,900 | 3.1 | 15,954 | -13 | 15,967 | -0.1 | 0.3 | 0.4 | 0.0 |
| 20-30 | 3,062 | 5.0 | 25,503 | 419 | 25,085 | 1.6 | 0.9 | 1.1 | 0.1 |
| 30-40 | 3,236 | 5.3 | 35,690 | 1,068 | 34,623 | 3.0 | 1.3 | 1.6 | 0.2 |
| 40-50 | 3,656 | 5.9 | 45,971 | 2,371 | 43,601 | 5.2 | 1.9 | 2.2 | 0.5 |
| 50-75 | 9,343 | 15.2 | 63,398 | 5,961 | 57,437 | 9.4 | 6.6 | 7.5 | 3.0 |
| 75-100 | 8,685 | 14.1 | 88,682 | 11,615 | 77,067 | 13.1 | 8.6 | 9.4 | 5.5 |
| 100-200 | 22,243 | 36.1 | 142,336 | 24,550 | 117,786 | 17.3 | 35.2 | 36.6 | 29.6 |
| 200-500 | 6,671 | 10.8 | 293,603 | 64,478 | 229,124 | 22.0 | 21.8 | 21.4 | 23.4 |
| 500-1,000 | 820 | 1.3 | 696,702 | 193,975 | 502,727 | 27.8 | 6.4 | 5.8 | 8.6 |
| More than 1,000 | 477 | 0.8 | 3,264,316 | 1,115,596 | 2,148,720 | 34.2 | 17.3 | 14.3 | 28.9 |
| All | 61,618 | 100.0 | 145,998 | 29,899 | 116,099 | 20.5 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T13-0163
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 1,068 | 4.5 | 6,633 | -692 | 7,325 | -10.4 | 0.6 | 0.8 | -0.6 |
| 10-20 | 3,772 | 15.9 | 15,542 | -1,438 | 16,979 | -9.3 | 5.0 | 6.1 | -4.5 |
| 20-30 | 4,053 | 17.1 | 25,499 | -1,187 | 26,685 | -4.7 | 8.9 | 10.4 | -4.0 |
| 30-40 | 3,700 | 15.6 | 35,466 | 510 | 34,957 | 1.4 | 11.3 | 12.4 | 1.6 |
| 40-50 | 2,801 | 11.8 | 45,732 | 2,681 | 43,051 | 5.9 | 11.0 | 11.6 | 6.2 |
| 50-75 | 4,578 | 19.3 | 62,261 | 7,436 | 54,825 | 11.9 | 24.5 | 24.1 | 27.9 |
| 75-100 | 1,974 | 8.3 | 86,680 | 13,464 | 73,216 | 15.5 | 14.7 | 13.9 | 21.8 |
| 100-200 | 1,400 | 5.9 | 130,088 | 25,143 | 104,945 | 19.3 | 15.7 | 14.1 | 28.9 |
| 200-500 | 167 | 0.7 | 285,551 | 68,528 | 217,024 | 24.0 | 4.1 | 3.5 | 9.4 |
| 500-1,000 | 17 | 0.1 | 691,919 | 194,871 | 497,048 | 28.2 | 1.0 | 0.8 | 2.7 |
| More than 1,000 | 12 | 0.1 | 3,192,580 | 1,084,813 | 2,107,767 | 34.0 | 3.2 | 2.4 | 10.4 |
| All | 23,699 | 100.0 | 49,136 | 5,143 | 43,992 | 10.5 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T13-0163
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 1,429 | 2.8 | 6,317 | -894 | 7,211 | -14.2 | 0.2 | 0.2 | -0.1 |
| 10-20 | 4,385 | 8.7 | 15,654 | -1,988 | 17,641 | -12.7 | 1.2 | 1.7 | -0.9 |
| 20-30 | 4,938 | 9.8 | 25,465 | -1,780 | 27,245 | -7.0 | 2.3 | 2.9 | -0.9 |
| 30-40 | 4,597 | 9.1 | 35,577 | -289 | 35,866 | -0.8 | 2.9 | 3.6 | -0.1 |
| 40-50 | 3,801 | 7.5 | 45,785 | 1,832 | 43,953 | 4.0 | 3.1 | 3.7 | 0.7 |
| 50-75 | 7,756 | 15.3 | 63,033 | 6,238 | 56,795 | 9.9 | 8.7 | 9.6 | 4.8 |
| 75-100 | 5,889 | 11.6 | 88,275 | 11,862 | 76,413 | 13.4 | 9.3 | 9.8 | 6.9 |
| 100-200 | 13,030 | 25.7 | 142,443 | 23,967 | 118,476 | 16.8 | 33.2 | 33.7 | 30.8 |
| 200-500 | 3,708 | 7.3 | 294,997 | 64,122 | 230,876 | 21.7 | 19.5 | 18.7 | 23.4 |
| 500-1,000 | 450 | 0.9 | 697,600 | 193,004 | 504,596 | 27.7 | 5.6 | 5.0 | 8.6 |
| More than 1,000 | 252 | 0.5 | 3,146,198 | 1,075,156 | 2,071,042 | 34.2 | 14.2 | 11.4 | 26.7 |
| All | 50,634 | 100.0 | 110,540 | 20,042 | 90,498 | 18.1 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T13-0163
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2014 ¹

| Expanded Cash Income Level (thousands of 2013 dollars) ² | Tax Units ³ | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ⁴ (Dollars) | Average Federal Tax Rate ⁵ | Share of Pre-Tax Income | Share of Post-Tax Income | Share of Federal Taxes |
|---|------------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 1,730 | 4.7 | 6,335 | 58 | 6,277 | 0.9 | 0.4 | 0.5 | 0.0 |
| 10-20 | 7,278 | 19.8 | 15,625 | 86 | 15,539 | 0.6 | 4.2 | 5.0 | 0.1 |
| 20-30 | 5,131 | 14.0 | 24,927 | 511 | 24,416 | 2.1 | 4.7 | 5.5 | 0.6 |
| 30-40 | 3,925 | 10.7 | 35,516 | 1,349 | 34,167 | 3.8 | 5.1 | 5.9 | 1.2 |
| 40-50 | 3,190 | 8.7 | 45,674 | 2,538 | 43,136 | 5.6 | 5.3 | 6.0 | 1.8 |
| 50-75 | 5,459 | 14.9 | 62,321 | 5,340 | 56,981 | 8.6 | 12.5 | 13.6 | 6.5 |
| 75-100 | 3,375 | 9.2 | 88,163 | 10,549 | 77,614 | 12.0 | 10.9 | 11.5 | 8.0 |
| 100-200 | 4,800 | 13.1 | 135,799 | 21,547 | 114,252 | 15.9 | 23.9 | 24.0 | 23.2 |
| 200-500 | 1,316 | 3.6 | 293,127 | 65,764 | 227,363 | 22.4 | 14.1 | 13.1 | 19.4 |
| 500-1,000 | 180 | 0.5 | 692,060 | 198,132 | 493,927 | 28.6 | 4.6 | 3.9 | 8.0 |
| More than 1,000 | 117 | 0.3 | 3,362,463 | 1,183,424 | 2,179,040 | 35.2 | 14.4 | 11.2 | 31.0 |
| All | 36,679 | 100.0 | 74,458 | 12,170 | 62,288 | 16.3 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Baseline is current law

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.